

Form 8839

Department of the Treasury
Internal Revenue Service

Qualified Adoption Expenses

Attach to Form 1040, 1040-SR, or 1040-NR.

► Go to [www.irs.gov/Form](https://www.irs.gov/Form8839) 8839 for instructions and the latest information.

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2024

Attachment
Sequence No. 38



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Department of the Treasury **Internal Revenue Service** www.irs.gov



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Name(s) shown on return

Your social security number

Part I

Information About Your Eligible Child or Children—You must complete this part.
See instructions for details, including what to do if you need more space.

1	(a) Child's name		(b) Child's year of birth	Check if child was—			(f) Child's identifying number	(g) Check if adoption became final in 2024 or earlier
	First	Last		(c) born before 2007 and disabled	(d) a child with special needs	(e) a foreign child		
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>
Child 3				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>

Caution: If the child was a foreign child, see **Special rules** in the instructions for line 1, column (e), before you complete Part II or Part III. If you received **employer-provided adoption benefits**, complete Part III on the back next.

Part II Adoption Credit

		Child 1	Child 2	Child 3		
2	Maximum adoption credit per child. Enter \$16,810. See instructions	2				
3	Did you file Form 8839 for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter	3				
4	Subtract line 3 from line 2	4				
5	Qualified adoption expenses. See instructions Caution: Your qualified adoption expenses may not be equal to the adoption expenses you paid in 2024.	5				
6	Enter the smaller of line 4 or line 5	6				
7	Enter modified adjusted gross income. See instructions		7			
8	Is line 7 more than \$252,150? <input type="checkbox"/> No. Skip lines 8 and 9, and enter -0- on line 10. <input type="checkbox"/> Yes. Subtract \$252,150 from line 7		8			
9	Divide line 8 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000				9	x .
10	Multiply each amount on line 6 by line 9	10				
11	Subtract line 10 from line 6	11				
12	Add the amounts on line 11				12	
13	Credit carryforward, if any, from prior years. See your Adoption Credit Carryforward Worksheet in the 2023 Form 8839 instructions				13	
14	Add lines 12 and 13				14	
15	Enter the amount from line 5 of the Credit Limit Worksheet in the instructions				15	
16	Adoption credit. Enter the smaller of line 14 or line 15 here and on Schedule 3 (Form 1040), line 6c. If line 15 is smaller than line 14, you may have a credit carryforward. See instructions				16	

Part III Employer-Provided Adoption Benefits					
		Child 1	Child 2	Child 3	
17	Maximum exclusion per child. Enter \$16,810. See instructions	17			
18	Did you receive employer-provided adoption benefits for a prior year for the same child? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See instructions for the amount to enter . .	18			
19	Subtract line 18 from line 17	19			
20	Employer-provided adoption benefits you received in 2024. This amount should be shown in box 12 of your 2024 Form(s) W-2 with code T	20			
21	Add the amounts on line 20				21

22	Enter the smaller of line 19 or line 20. But if the child was a child with special needs and the adoption became final in 2024, enter the amount from line 19.	22				
23	Enter modified adjusted gross income (from the worksheet in the instructions)	23				
24	Is line 23 more than \$252,150? <input type="checkbox"/> No. Skip lines 24 and 25, and enter -0- on line 26. <input type="checkbox"/> Yes. Subtract \$252,150 from line 23	24				
25	Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places). Do not enter more than 1.000.	25			×	
26	Multiply each amount on line 22 by line 25	26				
27	Excluded benefits. Subtract line 26 from line 22	27				
28	Add the amounts on line 27					28
29	Taxable benefits. Is line 28 more than line 21? <input type="checkbox"/> No. Subtract line 28 from line 21. Also, include this amount, if more than zero, on line 1f of Form 1040, 1040-SR, or 1040-NR. <input type="checkbox"/> Yes. Subtract line 21 from line 28. Enter the result as a negative number. Also, enter the result on line 1f of Form 1040, 1040-SR, or 1040-NR.					29



You may be able to claim the adoption credit in Part II on the front of this form if any of the following apply.

- You paid adoption expenses in 2023, those expenses were not fully reimbursed by your employer or otherwise, and the adoption was not final by the end of 2023.
- The total adoption expenses you paid in 2024 were not fully reimbursed by your employer or otherwise, and the adoption became final in 2024 or earlier.
- You adopted a child with special needs and the adoption became final in 2024.

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